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(54) Title: **PROCESS FOR THE PREPARATION OF SIMVASTATIN**

(57) Abstract: Highly pure simvastatin can be prepared economically in a high yield using the method comprising the steps of treating lovastatin with potassium hydroxide dissolved in a mixture of water and methanol to obtain a triol acid; relictionizing the triol acid, and protecting the hydroxy group on the lactone ring; and acylating the resulting compound with 2,2-dimethylbutyryl chloride or 2,2-dimethylbutyryl bromide in the presence of an acylation catalyst in an organic solvent, followed by removing the silyl protecting group on the lactone ring to obtain simvastatin.

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